

## **2001 TAX TABLES**

The two tax tables used for Individual Income Tax are listed below. A brief synopsis of when a form should be used is also listed. For the complete set of qualifications of when a particular tax table may be used, refer to the instructions for the type of form you are filling out.

### **Table 1 – Low Income Tax Table**

This table can be used with forms AR1000, AR1000NR, AR1000S, AR1000A, and AR1000ANR. Use the income lines listed for each particular form below along with your filing status to see if you qualify to use this tax table. **NOTE:** The standard deduction and the working taxpayer credit are incorporated into the low income tax table. You can not use this table if you take the standard deduction or if you itemize your deductions in calculating your net taxable income.

### **Table 2 – Regular Tax Table**

This table can be used with forms AR1000, AR1000NR, AR1000S, AR1000A, AR1000ANR, AR1002, and AR1002NR. Use the income lines for each particular form below to figure your taxes. You must use this tax table if you itemize your deductions or if you are filing a Fiduciary Tax Return.

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The proper line numbers that are used to figure your tax from the tax tables are listed below. Refer to the instructions for each tax form to see if you qualify to use a particular tax table.

#### **AR1000 Full Year Resident Individual Income Tax**

Use the Net Taxable Income on Lines 37A and 37B to figure your tax.

#### **AR1000NR Part Year & Nonresident Individual Income Tax**

Use the Net Taxable Income on Lines 37A and 37B to figure your tax.

#### **AR1000S Short Form – Individual Income Tax**

Use the Total Income on Lines 13A and 13B to figure your tax.

#### **AR1000A Amended Individual Income Tax – Full Year Resident**

Use the Net Taxable Income on Lines 12A and 12B of the amended income portion of the form.

#### **AR1000ANR Amended Individual Income Tax – Part Year & Nonresident**

Use the Net Taxable Income on Lines 12A and 12B of the amended income portion of the form. Do not use the amount from Column C to figure the tax from the tax table.

#### **AR1002 Fiduciary Income Tax – Resident Trusts**

You can only use Tax Table 2 – The Fiduciary Tax Table is the same as the regular Tax Table. Use the Net Taxable Income on Line 18 to figure your tax.

#### **AR1002NR Fiduciary Income Tax – Nonresident Trusts**

You can only use Tax Table 2 – The Fiduciary Tax Table is the same as the regular Tax Table. Use the Net Taxable Income on Line 18 to figure your tax.

# 2001 Low Income Tax Table

## QUALIFICATIONS:

1. Your adjusted gross income from all sources must fall within the limits of this table based on your filing status.
2. Married couples must file a joint return (Filing Status 2) in order to qualify to use this table.
3. Find your adjusted gross income from Line 35, AR1000/AR1000NR in the table below. Your tax is listed to the right of this amount. Enter the tax amount on Line 38, AR1000/AR1000NR.
4. If you use the \$6,000 exclusion for military compensation pay or any employer sponsored pension income, you do not qualify.
5. If you itemize your deductions or take the standard deduction, you must use the Regular Tax Table 2.

<b>Single Taxpayer</b> (FILING Status 1)		
<b>IF YOUR ADJUSTED GROSS INCOME IS</b>		<b>TAX</b>
<b>FROM</b>	<b>TO</b>	
0	7,800	0
7,801	7,900	21.00
7,901	8,000	22.00
8,001	8,100	33.00
8,101	8,200	35.00
8,201	8,300	36.00
8,301	8,400	38.00
8,401	8,500	39.00
8,501	8,600	41.00
8,601	8,700	42.00
8,701	8,800	44.00
8,801	8,900	45.00
8,901	9,000	47.00
9,001	9,100	48.00
9,101	9,200	50.00
9,201	9,300	51.00
9,301	9,400	79.00
9,401	9,500	81.00
9,501	9,600	83.00
9,601	9,700	85.00
9,701	9,800	87.00
9,801	9,900	89.00
9,901	10,000	91.00
10,001	10,100	94.00
10,101	10,200	96.00
10,201	10,300	98.00
10,301	10,400	100.00
10,401	10,500	102.00
10,501	10,600	104.00
10,601	10,700	106.00
10,701	10,800	108.00
10,801	10,900	110.00
10,901	11,000	112.00
11,001	11,100	115.00
11,101	11,200	118.00
11,201	11,300	120.00
11,301	11,400 *	123.00

\*Above \$11,400, use Standard or Itemized Deductions and Regular Tax Table 2

<b>Head of Household</b> (FILING STATUS 3)		
<b>IF YOUR ADJUSTED GROSS INCOME IS</b>		<b>TAX</b>
<b>FROM</b>	<b>TO</b>	
0	12,100	0
12,101	12,200	42.00
12,201	12,300	43.00
12,301	12,400	44.00
12,401	12,500	45.00
12,501	12,600	46.00
12,601	12,700	47.00
12,701	12,800	48.00
12,801	12,900	49.00
12,901	13,000	50.00
13,001	13,100	84.00
13,101	13,200	85.00
13,201	13,300	87.00
13,301	13,400	88.00
13,401	13,500	90.00
13,501	13,600	91.00
13,601	13,700	93.00
13,701	13,800	94.00
13,801	13,900	96.00
13,901	14,000	97.00
14,001	14,100	99.00
14,101	14,200	100.00
14,201	14,300	102.00
14,301	14,400	103.00
14,401	14,500	105.00
14,501	14,600	106.00
14,601	14,700	108.00
14,701	14,800	109.00
14,801	14,900	111.00
14,901	15,000	112.00
15,001	15,100	114.00
15,101	15,200	115.00
15,201	15,300	203.00
15,301	15,400	205.00
15,401	15,500	208.00
15,501	15,600	210.00
15,601	15,700	213.00
15,701	15,800	215.00
15,801	15,900	218.00
15,901	16,000	220.00
16,001	16,100	223.00
16,101	16,200 *	225.00

\*Above \$16,200, use Standard or Itemized Deductions and Regular Tax Table 2

<b>Married Filing Joint/Qualifying Widow(er)</b> (FILING STATUS 2 or 6)		
<b>IF YOUR ADJUSTED GROSS INCOME IS</b>		<b>TAX</b>
<b>FROM</b>	<b>TO</b>	
0	15,500	0
15,501	15,600	80.00
15,601	15,700	81.00
15,701	15,800	83.00
15,801	15,900	84.00
15,901	16,000	86.00
16,001	16,100	116.00
16,101	16,200 *	118.00

\*Above \$16,200, use Standard or Itemized Deductions and Regular Tax Table 2

# 2001 Regular Tax Table 2

## Instructions:

- Find your net taxable income from Line 37, AR1000/AR1000NR in the table below. Your tax is listed to the right of this amount. Enter the tax amount on Line 38.
- Married couples must use the same filing status and tax table - if one spouse uses the Regular Tax Table 2 then both must use the Regular Tax Table 2.
- Be sure to prorate itemized deductions between you and your spouse and subtract them from Line 35 before using the tax table.

If Your Income, Line 37, is			If Your Income, Line 37, is			If Your Income, Line 37, is		
As Much As	But Less Than	YOUR TAX IS	As Much As	But Less Than	YOUR TAX IS	As Much As	But Less Than	YOUR TAX IS
<b>5,000</b>			<b>10,000</b>					
0	100	1	5,000	5,100	78	10,000	10,100	244
100	200	2	5,100	5,200	81	10,100	10,200	249
200	300	3	5,200	5,300	83	10,200	10,300	253
300	400	4	5,300	5,400	86	10,300	10,400	258
400	500	5	5,400	5,500	88	10,400	10,500	262
500	600	6	5,500	5,600	91	10,500	10,600	267
600	700	7	5,600	5,700	93	10,600	10,700	271
700	800	8	5,700	5,800	96	10,700	10,800	276
800	900	9	5,800	5,900	98	10,800	10,900	280
900	1,000	10	5,900	6,000	101	10,900	11,000	285
<b>6,000</b>			<b>11,000</b>					
1,000	1,100	11	6,000	6,100	103	11,000	11,100	289
1,100	1,200	12	6,100	6,200	106	11,100	11,200	294
1,200	1,300	13	6,200	6,300	108	11,200	11,300	298
1,300	1,400	14	6,300	6,400	111	11,300	11,400	303
1,400	1,500	15	6,400	6,500	114	11,400	11,500	307
1,500	1,600	16	6,500	6,600	117	11,500	11,600	312
1,600	1,700	17	6,600	6,700	121	11,600	11,700	316
1,700	1,800	18	6,700	6,800	124	11,700	11,800	321
1,800	1,900	19	6,800	6,900	128	11,800	11,900	325
1,900	2,000	20	6,900	7,000	131	11,900	12,000	330
<b>7,000</b>			<b>12,000</b>					
2,000	2,100	21	7,000	7,100	135	12,000	12,100	334
2,100	2,200	22	7,100	7,200	138	12,100	12,200	339
2,200	2,300	23	7,200	7,300	142	12,200	12,300	343
2,300	2,400	24	7,300	7,400	145	12,300	12,400	348
2,400	2,500	25	7,400	7,500	149	12,400	12,500	352
2,500	2,600	26	7,500	7,600	152	12,500	12,600	357
2,600	2,700	27	7,600	7,700	156	12,600	12,700	361
2,700	2,800	28	7,700	7,800	159	12,700	12,800	366
2,800	2,900	29	7,800	7,900	163	12,800	12,900	370
2,900	3,000	30	7,900	8,000	166	12,900	13,000	375
<b>8,000</b>			<b>13,000</b>					
3,000	3,100	31	8,000	8,100	170	13,000	13,100	379
3,100	3,200	32	8,100	8,200	173	13,100	13,200	384
3,200	3,300	33	8,200	8,300	177	13,200	13,300	388
3,300	3,400	36	8,300	8,400	180	13,300	13,400	393
3,400	3,500	38	8,400	8,500	184	13,400	13,500	397
3,500	3,600	41	8,500	8,600	187	13,500	13,600	402
3,600	3,700	43	8,600	8,700	191	13,600	13,700	406
3,700	3,800	46	8,700	8,800	194	13,700	13,800	411
3,800	3,900	48	8,800	8,900	198	13,800	13,900	415
3,900	4,000	51	8,900	9,000	201	13,900	14,000	420
<b>9,000</b>			<b>14,000</b>					
4,000	4,100	53	9,000	9,100	205	14,000	14,100	424
4,100	4,200	56	9,100	9,200	208	14,100	14,200	429
4,200	4,300	58	9,200	9,300	212	14,200	14,300	433
4,300	4,400	61	9,300	9,400	215	14,300	14,400	438
4,400	4,500	63	9,400	9,500	219	14,400	14,500	442
4,500	4,600	66	9,500	9,600	222	14,500	14,600	447
4,600	4,700	68	9,600	9,700	226	14,600	14,700	451
4,700	4,800	71	9,700	9,800	231	14,700	14,800	456
4,800	4,900	73	9,800	9,900	235	14,800	14,900	460
4,900	5,000	76	9,900	10,000	240	14,900	15,000	465

(Rev 09/01)

# 2001 Regular Tax Table 2

If Your Income, Line 37, is		YOUR TAX IS	If Your Income, Line 37, is		YOUR TAX IS	If Your Income, Line 37, is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
15,000			21,000			27,000		
15,000	15,100	469	21,000	21,100	815	27,000	27,100	1,179
15,100	15,200	474	21,100	21,200	821	27,100	27,200	1,186
15,200	15,300	478	21,200	21,300	827	27,200	27,300	1,193
15,300	15,400	483	21,300	21,400	833	27,300	27,400	1,200
15,400	15,500	487	21,400	21,500	839	27,400	27,500	1,207
15,500	15,600	492	21,500	21,600	845	27,500	27,600	1,214
15,600	15,700	496	21,600	21,700	851	27,600	27,700	1,221
15,700	15,800	501	21,700	21,800	857	27,700	27,800	1,228
15,800	15,900	505	21,800	21,900	863	27,800	27,900	1,235
15,900	16,000	510	21,900	22,000	869	27,900	28,000	1,242
16,000			22,000			28,000		
16,000	16,100	515	22,000	22,100	875	28,000	28,100	1,249
16,100	16,200	521	22,100	22,200	881	28,100	28,200	1,256
16,200	16,300	527	22,200	22,300	887	28,200	28,300	1,263
16,300	16,400	533	22,300	22,400	893	28,300	28,400	1,270
16,400	16,500	539	22,400	22,500	899	28,400	28,500	1,277
16,500	16,600	545	22,500	22,600	905	28,500	28,600	1,284
16,600	16,700	551	22,600	22,700	911	28,600	28,700	1,291
16,700	16,800	557	22,700	22,800	917	28,700	28,800	1,298
16,800	16,900	563	22,800	22,900	923	28,800	28,900	1,305
16,900	17,000	569	22,900	23,000	929	28,900	29,000	1,312
17,000			23,000			29,000		
17,000	17,100	575	23,000	23,100	935	29,000	29,100	1,319
17,100	17,200	581	23,100	23,200	941	29,100	29,200	1,326
17,200	17,300	587	23,200	23,300	947	29,200	29,300	1,333
17,300	17,400	593	23,300	23,400	953	29,300	29,400	1,340
17,400	17,500	599	23,400	23,500	959	29,400	29,500	1,347
17,500	17,600	605	23,500	23,600	965	29,500	29,600	1,354
17,600	17,700	611	23,600	23,700	971	29,600	29,700	1,361
17,700	17,800	617	23,700	23,800	977	29,700	29,800	1,368
17,800	17,900	623	23,800	23,900	983	29,800	29,900	1,375
17,900	18,000	629	23,900	24,000	989	29,900	30,000	1,382
18,000			24,000			30,000		
18,000	18,100	635	24,000	24,100	995	30,000	30,100	1,389
18,100	18,200	641	24,100	24,200	1,001	30,100	30,200	1,396
18,200	18,300	647	24,200	24,300	1,007	30,200	30,300	1,403
18,300	18,400	653	24,300	24,400	1,013	30,300	30,400	1,410
18,400	18,500	659	24,400	24,500	1,019	30,400	30,500	1,417
18,500	18,600	665	24,500	24,600	1,025	30,500	30,600	1,424
18,600	18,700	671	24,600	24,700	1,031	30,600	30,700	1,431
18,700	18,800	677	24,700	24,800	1,037	30,700	30,800	1,438
18,800	18,900	683	24,800	24,900	1,043	30,800	30,900	1,445
18,900	19,000	689	24,900	25,000	1,049	30,900	31,000	1,452
19,000			25,000			31,000		
19,000	19,100	695	25,000	25,100	1,055	31,000	31,100	1,459
19,100	19,200	701	25,100	25,200	1,061	31,100	31,200	1,466
19,200	19,300	707	25,200	25,300	1,067	31,200	31,300	1,473
19,300	19,400	713	25,300	25,400	1,073	31,300	31,400	1,480
19,400	19,500	719	25,400	25,500	1,079	31,400	31,500	1,487
19,500	19,600	725	25,500	25,600	1,085	31,500	31,600	1,494
19,600	19,700	731	25,600	25,700	1,091	31,600	31,700	1,501
19,700	19,800	737	25,700	25,800	1,097	31,700	31,800	1,508
19,800	19,900	743	25,800	25,900	1,103	31,800	31,900	1,515
19,900	20,000	749	25,900	26,000	1,109	31,900	32,000	1,522
20,000			26,000			32,000		
20,000	20,100	755	26,000	26,100	1,115	32,000	32,100	1,529
20,100	20,200	761	26,100	26,200	1,121	32,100	32,200	1,536
20,200	20,300	767	26,200	26,300	1,127	32,200	32,300	1,543
20,300	20,400	773	26,300	26,400	1,133	32,300	32,400	1,550
20,400	20,500	779	26,400	26,500	1,139	32,400	32,500	1,557
20,500	20,600	785	26,500	26,600	1,145	32,500	32,600	1,564
20,600	20,700	791	26,600	26,700	1,151	32,600	32,700	1,571
20,700	20,800	797	26,700	26,800	1,158	32,700	32,800	1,578
20,800	20,900	803	26,800	26,900	1,165	32,800	32,900	1,585
20,900	21,000	809	26,900	27,000	1,172	32,900	33,000	1,592

# 2001 Regular Tax Table 2

If Your Income, Line 37, is		YOUR TAX IS	If Your Income, Line 37, is		YOUR TAX IS	If Your Income, Line 37, is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
33,000			39,000			45,000		
33,000	33,100	1,599	39,000	39,100	2,019	45,000	45,100	2,439
33,100	33,200	1,606	39,100	39,200	2,026	45,100	45,200	2,446
33,200	33,300	1,613	39,200	39,300	2,033	45,200	45,300	2,453
33,300	33,400	1,620	39,300	39,400	2,040	45,300	45,400	2,460
33,400	33,500	1,627	39,400	39,500	2,047	45,400	45,500	2,467
33,500	33,600	1,634	39,500	39,600	2,054	45,500	45,600	2,474
33,600	33,700	1,641	39,600	39,700	2,061	45,600	45,700	2,481
33,700	33,800	1,648	39,700	39,800	2,068	45,700	45,800	2,488
33,800	33,900	1,655	39,800	39,900	2,075	45,800	45,900	2,495
33,900	34,000	1,662	39,900	40,000	2,082	45,900	46,000	2,502
34,000			40,000			46,000		
34,000	34,100	1,669	40,000	40,100	2,089	46,000	46,100	2,509
34,100	34,200	1,676	40,100	40,200	2,096	46,100	46,200	2,516
34,200	34,300	1,683	40,200	40,300	2,103	46,200	46,300	2,523
34,300	34,400	1,690	40,300	40,400	2,110	46,300	46,400	2,530
34,400	34,500	1,697	40,400	40,500	2,117	46,400	46,500	2,537
34,500	34,600	1,704	40,500	40,600	2,124	46,500	46,600	2,544
34,600	34,700	1,711	40,600	40,700	2,131	46,600	46,700	2,551
34,700	34,800	1,718	40,700	40,800	2,138	46,700	46,800	2,558
34,800	34,900	1,725	40,800	40,900	2,145	46,800	46,900	2,565
34,900	35,000	1,732	40,900	41,000	2,152	46,900	47,000	2,572
35,000			41,000			47,000		
35,000	35,100	1,739	41,000	41,100	2,159	47,000	47,100	2,579
35,100	35,200	1,746	41,100	41,200	2,166	47,100	47,200	2,586
35,200	35,300	1,753	41,200	41,300	2,173	47,200	47,300	2,593
35,300	35,400	1,760	41,300	41,400	2,180	47,300	47,400	2,600
35,400	35,500	1,767	41,400	41,500	2,187	47,400	47,500	2,607
35,500	35,600	1,774	41,500	41,600	2,194	47,500	47,600	2,614
35,600	35,700	1,781	41,600	41,700	2,201	47,600	47,700	2,621
35,700	35,800	1,788	41,700	41,800	2,208	47,700	47,800	2,628
35,800	35,900	1,795	41,800	41,900	2,215	47,800	47,900	2,635
35,900	36,000	1,802	41,900	42,000	2,222	47,900	48,000	2,642
36,000			42,000			48,000		
36,000	36,100	1,809	42,000	42,100	2,229	48,000	48,100	2,649
36,100	36,200	1,816	42,100	42,200	2,236	48,100	48,200	2,656
36,200	36,300	1,823	42,200	42,300	2,243	48,200	48,300	2,663
36,300	36,400	1,830	42,300	42,400	2,250	48,300	48,400	2,670
36,400	36,500	1,837	42,400	42,500	2,257	48,400	48,500	2,677
36,500	36,600	1,844	42,500	42,600	2,264	48,500	48,600	2,684
36,600	36,700	1,851	42,600	42,700	2,271	48,600	48,700	2,691
36,700	36,800	1,858	42,700	42,800	2,278	48,700	48,800	2,698
36,800	36,900	1,865	42,800	42,900	2,285	48,800	48,900	2,705
36,900	37,000	1,872	42,900	43,000	2,292	48,900	49,000	2,712
37,000			43,000			49,000		
37,000	37,100	1,879	43,000	43,100	2,299	49,000	49,100	2,719
37,100	37,200	1,886	43,100	43,200	2,306	49,100	49,200	2,726
37,200	37,300	1,893	43,200	43,300	2,313	49,200	49,300	2,733
37,300	37,400	1,900	43,300	43,400	2,320	49,300	49,400	2,740
37,400	37,500	1,907	43,400	43,500	2,327	49,400	49,500	2,747
37,500	37,600	1,914	43,500	43,600	2,334	49,500	49,600	2,754
37,600	37,700	1,921	43,600	43,700	2,341	49,600	49,700	2,761
37,700	37,800	1,928	43,700	43,800	2,348	49,700	49,800	2,768
37,800	37,900	1,935	43,800	43,900	2,355	49,800	49,900	2,775
37,900	38,000	1,942	43,900	44,000	2,362	49,900	50,000	2,782
38,000			44,000			<b>PLEASE NOTE:</b> <b>For \$50,000 and over,</b> <b>\$2,782 + 7% of the</b> <b>excess over \$50,000.</b>		
38,000	38,100	1,949	44,000	44,100	2,369			
38,100	38,200	1,956	44,100	44,200	2,376			
38,200	38,300	1,963	44,200	44,300	2,383			
38,300	38,400	1,970	44,300	44,400	2,390			
38,400	38,500	1,977	44,400	44,500	2,397			
38,500	38,600	1,984	44,500	44,600	2,404			
38,600	38,700	1,991	44,600	44,700	2,411			
38,700	38,800	1,998	44,700	44,800	2,418			
38,800	38,900	2,005	44,800	44,900	2,425			
38,900	39,000	2,012	44,900	45,000	2,432			

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